

CHAPTER 4

AFLOAT REPORTS

In the preceding chapter we discussed the way the fleet receives its funds and what the fleet accounting and disbursing center (FAADC) provides you to help maintain your records.

In this chapter we discuss the reports you submit to the FAADC to report the obligation of those funds made available to your ship or unit.

Most of the procedures for preparing these reports are discussed in *Storekeeper 3 & 2*, NAVEDTRA 10269-K1. With that in mind, this section deals with your responsibilities as a supervisor or prospective supervisor in reviewing and auditing these reports before submission.

The *Financial Management of Resources (Operating Forces)*, NAVSO P-3013, and the NAVSUP P-485 are the main references that apply to this chapter. Other applicable references include the *Afloat OPTAR Recordskeepers Guide*, NAVSO P-3073, and for Navy Stock Fund (NSF) class 207 ships, the *Financial Handbook for Mechanized Tenders, Repair Ships, and Combat Stores Ships*, NAVSO P-3526. All these references provide valuable information to help in the preparation of various afloat reports and returns.

AUDITING REPORTS

One definition of auditing is an examination of reports and the supporting evidence. In auditing shipboard reports, this is exactly what you must do. Each report submitted is backed up by supporting documents or other reports. It is your job to make sure both the reports and their supporting documents are correct.

REQUISITION/OPTAR LOG

The Requisition/OPTAR Log, NAVCOMPT Form 2155, is the most important source document maintained by you, as a Storekeeper, for your ship or unit. The Requisition/OPTAR Log reflects all transactions affecting your ship's

OPTAR funds and is the primary accounting record for all financial reports.

The columns on the log as well as procedures for making the transaction entries are explained in *Storekeeper 3 & 2*, NAVEDTRA 10269-K1.

The auditing of the Requisition/OPTAR Log is principally a matter of totaling the columns of the log. OPTAR holders not operating under SUADPS procedures should balance the log twice a month on the 15th and the last day of each month in conjunction with the submission of the OPTAR Document Transmittal Report, NAVCOMPT Form 2156. The only exception to this submission routine involves Mobile Construction Force and the Naval Reserve Mobile Construction Force; both submit the OPTAR Document Transmittal Report three times a month on the 10th, 20th, and the last day of each month.

When computing the balance of the log the following formula should apply:

“The cumulative total of the OPTAR, Increase or Decrease column, less the net cumulative total of the Estimated Cost Chargeable columns, plus or minus the net cumulative total of the Difference columns should equal the Balance column total.”

Figure 4-1 illustrates a typical Requisition/OPTAR Log. Following the formula above you should find the balance of the example to be correct.

| | |
|-----------------|---|
| \$25,000.00 | OPTAR grant (Increase or Decrease column) |
| -8,661.43 | Cumulative total of Estimated Cost Chargeable columns |
| <u>– 135.70</u> | Cumulative total of Difference columns |
| \$16,202.87 | Balance of log |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------|-------------|-----------------|--------------------------|-----|----------------------|--------------|------------------|----------------------|
| DATE | DOC. NUMBER | STOCK NUMBER | DESCRIPTION | PRI | SUPP ADDRESS OR DEPT | QTY ON ORDER | DATE MAT'L REC'D | INCREASE OR DECREASE |
| 3264 | | TL# 008/3 | CUMULATIVE TOTALS | | | | | 25,000.00 |
| 3266 | 0615 | 9N5960-262-0210 | TUBE | 12 | | 12 EA | | |
| | 0616 | 967350-141-0971 | CUP, PLAST | 12 | OD#14 | 1 DZ | | |
| | 0617 | 9N5960-577-6186 | TUBE | 05 | N0E#1 | 2 EA | 2268 | |
| | 0618 | VARIOUS | SERVMART | 12 | CEB#1 | — | 2266 | |
| 3269 | 0619 | 1N5815-677-8797 | HUB | 12 | N0C#1 | 1 EA | | |
| 3270 | 0620 | 1H4410-886-9775 | STEM, VALVE | 12 | OE123 | 1 EA | | |
| | 0621 | 9N5815-083-0516 | NUT | 12 | N0C#1 | 2 EA | | |
| | 0622 | 966105-592-7711 | MOTOR | 05 | NEM#1 | 1 EA | 2273 | |
| 3270 | | NRFC SUMMARY | DIFFERENCE LIST DTD | | | AUG 92 | FY 93 | |
| 3271 | 0623 | 2H4820-669-7062 | VALVE | 12 | NEB#1 | 1 EA | | |
| | 0624 | 1H6665-240-3215 | LAMP, F.R. | 12 | EE126 | 1 EA | | |
| 3272 | 0625 | 925330-727-1882 | PACKING | 12 | NEB#1 | 50 EA | | |
| | 0626 | 1N6135-120-1020 | BATTERY | 12 | OD#14 | 10 PG | | |
| 3272 | | | CANC | | | | | |
| | | | CANC | | | | | |
| 3273 | 0627 | 9N5915-249-1995 | REGISTER | 12 | NWE#Y | 6 EA | | |
| | 0628 | 1H5930-726-1159 | SWITCH | 12 | SER#1 | 2 EA | | |
| | 0629 | 908345-935-0582 | FLAG | 12 | COS#1 | 4 EA | | |
| | 0630 | 908345-926-9982 | FLAG | 12 | COS#1 | 4 EA | | |
| | 0631 | 1A1095-092-9972 | PIN | 12 | NW6#1 | 10 EA | | |
| | 0632 | 967350-721-9003 | CUP, | 12 | OG#01 | 4 BX | | |
| | 0633 | 9N9150-231-6640 | 2190TER | 12 | CEM#1 | 4 DR | | |
| | 0634 | 9N5960-262-1357 | TUBE | 12 | CA183 | 20 EA | | |
| 3276 | | TL# 009/3 AND | SEPT BUDGET/OPTAR REPORT | | | | | 25,000.00 |

Figure 4-1.—Requisition/OPTAR Log.

| REQUISITION/OPTAR LOG | | | | | | | | | | FISCAL YEAR 1993 | |
|---------------------------|----|--------|----|--------|-------|------------|--------|--------|-----------|---|---------|
| | | | | | | | | | | NAME OF SHIP/ACTIVITY USS JOE. K. TAUSIG | |
| ESTIMATED COST CHARGEABLE | | | | | | DIFFERENCE | | | BALANCE | | REMARKS |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | | |
| AE | AR | OTHER | AE | AR | OTHER | | | | | | |
| 459 | 15 | 5,168 | 12 | 2,473 | 43 | 0.00 | 0.00 | 0.00 | 16,899 30 | | |
| | | 8 52 | | | | | | | 16,890 78 | | |
| | | | | 5 46 | | | | | 16,885 32 | | |
| | | 1 34 | | | | | | | 16,883 98 | | |
| | | | | 129 52 | | | | | 16,754 46 | | |
| | | 91 | | | | | | | 16,753 55 | | |
| | | 88 00 | | | | | | | 16,665 55 | | |
| | | 02 | | | | | | | 16,665 53 | | |
| | | 7 90 | | | | | | | 16,657 63 | | |
| | | | | | | 0.00 | 151 18 | -15 48 | 16,521 93 | | |
| | | 1 1/2 | | | | | | | 16,521 93 | APA 824.00 | |
| | | | | | | | | | 16,461 93 | | |
| | | 60 00 | | | | | | | 16,454 43 | | |
| | | 7 50 | | | | | | | 16,436 43 | | |
| | | | | 16 00 | | | | | 16,448 53 | CANE 2246/0529 | |
| | | -12 10 | | | | | | | 16,456 01 | CANE 0261/0520 | |
| | | | | -7 48 | | | | | 16,455 59 | | |
| | | 42 | | | | | | | 16,400 59 | | |
| | | 55 00 | | | | | | | 16,375 31 | | |
| | | | | 25 38 | | | | | 16,347 83 | | |
| | | | | 27 48 | | | | | 16,346 83 | | |
| | | 1 00 | | | | | | | 16,321 27 | | |
| | | | | 25 56 | | | | | 16,215 67 | | |
| | | | | 105 60 | | | | | 16,202 87 | | |
| | | 12 80 | | | | | | | 16,202 87 | | |
| 519 | 15 | 5,339 | 43 | 2,802 | 85 | 0.00 | 151 18 | -15 48 | 16,202 87 | | |

Figure 4-1.—Requisition/OPTAR Log—Continued.

As the OPTAR document transmittal report and the Budget/OPTAR Report (BOR), NAVCOMPT Form 2157, are discussed later, the Requisition/OPTAR Log, figure 4-1, will be used to verify the amounts being reported and the steps you should take in auditing the reports.

DOCUMENT TRANSMITTAL REPORT

The OPTAR document transmittal report is submitted to FAADCLANT or FAADCPAC on the 15th and last day of each month except for NSF class 207 ships that submit the report on the last day of each month only. Figure 4-2 gives a frequency chart on the submission of the NAVCOMPT Form 2156.

The information required for the submission of the report is obtained from holding

file 1 (obligations) and holding file 2 (cancellations). It is not necessary to submit an OPTAR document transmittal report for a period when no transactions have occurred, but the number of the next transmittal submitted will be one higher than the last number submitted and will cover the entire period since the last submission.

While auditing, do the following:

- Make sure the same calendar day is not shown on two consecutive reports.
- Count the number of documents to be sure the transmittal accurately reflects the actual number sent.
- Be sure an adding machine tape for each caption is attached to the transmittal and verify the tape.

| The OPTAR Document Transmittal Report (NAVCOMPT Form 2156) will be prepared and submitted | |
|---|--|
| For the Current Fiscal Year OPTAR | a. NON-AUTOMATED OPTAR HOLDERS on the 15th, and last day of the month* b. SNAP II OPTAR HOLDERS ON THE 15th and last day of the month* c. SUADPS OPTAR HOLDERS on the last day of the month* |
| For the Last Fiscal Year OPTAR (Prior Year 1) | on the <u>last day of the month</u> , but <u>only if holding file 1 or 2 contains document(s) for FAADC.</u> |
| For the Fiscal Year Before last OPTAR (Prior Year 2) | On the <u>last day of the month</u> , but <u>only if holding file 1 or 2 contains document(s) for FAADC.</u> |

*If there is (are) no document(s) in holding file 1 or 2 the transmittal will be skipped. However, except for deployed submarines, this would be unusual for a current fiscal year OPTAR.

Figure 4-2.—Frequency of submission of the OPTAR Document Transmittal Report, NAVCOMPT Form 2156.

● Audit the Remarks block to be certain listings being returned to the FAADC are listed on the report.

The amount entered on the total net money value line of the OPTAR document transmittal report must equal the difference between the current and last reporting periods totals of the Estimated Cost Chargeable columns of the Requisition/OPTAR Log; for example:

\$8,661.42 Cumulative total of Estimated Cost Chargeable columns as of transmittal 009/1

-8,100.70 Cumulative total of Estimated Cost Chargeable columns as of transmittal 008/1

560.72 Difference in log or total net value of transmittal

When there is a difference between the total net money value figure and the total obtained in

balancing the log, you should recheck the entries made in the log against the documents in holding files 1 and 2 to make sure of the following:

- All adding machine tapes are correct.
- APA obligation documents are properly logged with no money value in the Estimated Cost Chargeable columns.
- Summary difference list figures are not considered as obligations reported to the FAADC.
- APA obligation documents are not included in holding files 1 and 2.
- APA to NSA and NSA to APA migrations have been correctly logged and documented.

Figure 4-3 illustrates an OPTAR document transmittal report that is ready for submission.

OPTAR DOCUMENT TRANSMITTAL REPORT
NAVCOMPT FORM 2156 (REV. 7-70)
0106-LP-704-0001

NAVCOMPT 7303-14
UNIT IDENTIFICATION CODE
R05504

FROM: COMMANDING OFFICER
USS DUARTE (DD901)

TO: COMMANDING OFFICER (CODE S)
FLEET ACCOUNTING AND DISBURSING CENTER
SAN DIEGO, CALIFORNIA 92132

| A. TRANSMITTAL NUMBER | B. JULIAN DATE (From) | (To) |
|-----------------------|-----------------------|------|
| 006/13 | 0232 | 0243 |

| CAPTION | NUMBER OF DOCUMENTS | MONEY VALUE |
|---|---------------------|-------------|
| 1. OBLIGATION (CHARGEABLE) DOCUMENTS (FILE 1) | 4 | 169.90 |
| 2. CONFIRMED CANCELLATIONS (FILE 2) | 1 | 78.40 |
| TOTAL NET VALUE OF (1 MINUS 2) | | 91.50 |
| 3. RETURNED (NRFC ACTION ONLY) DOCUMENTS (FILE 3) | | |

REMARKS:

REPORTING OFFICER: LT R.S. SEARS, SC, USN

169.90
78.40
91.50 *

169.90
78.40
91.50 *

Figure 4-3.—Balancing and verification of the Total Net Value caption of the OPTAR document transmittal report.

SUPPLY, EDIT, AUDIT, AND SIM SYSTEM

Supply, edit, audit, and SIM (SEAS) system (previously Afloat Consumption and Cost Effectiveness Surveillance System [ACCESS]) is a computerized data collection and analysis system. This system was developed to provide readily available material consumption and financial information for efficient supply management at the shipboard, fleet, and TYCOM

levels. Consistent with the input data obtained and processed, the SEAS system periodically provides FLTCOMs, TYCOMs, and ships with various computerized reports. These summaries are significant aspects of supply and management data required for more effective management of materials and funds. The reports, which are tailored to the needs of management at each level of command, focus attention on the elements of greatest importance and facilitate the identification of problem areas. (See fig. 4-4.)

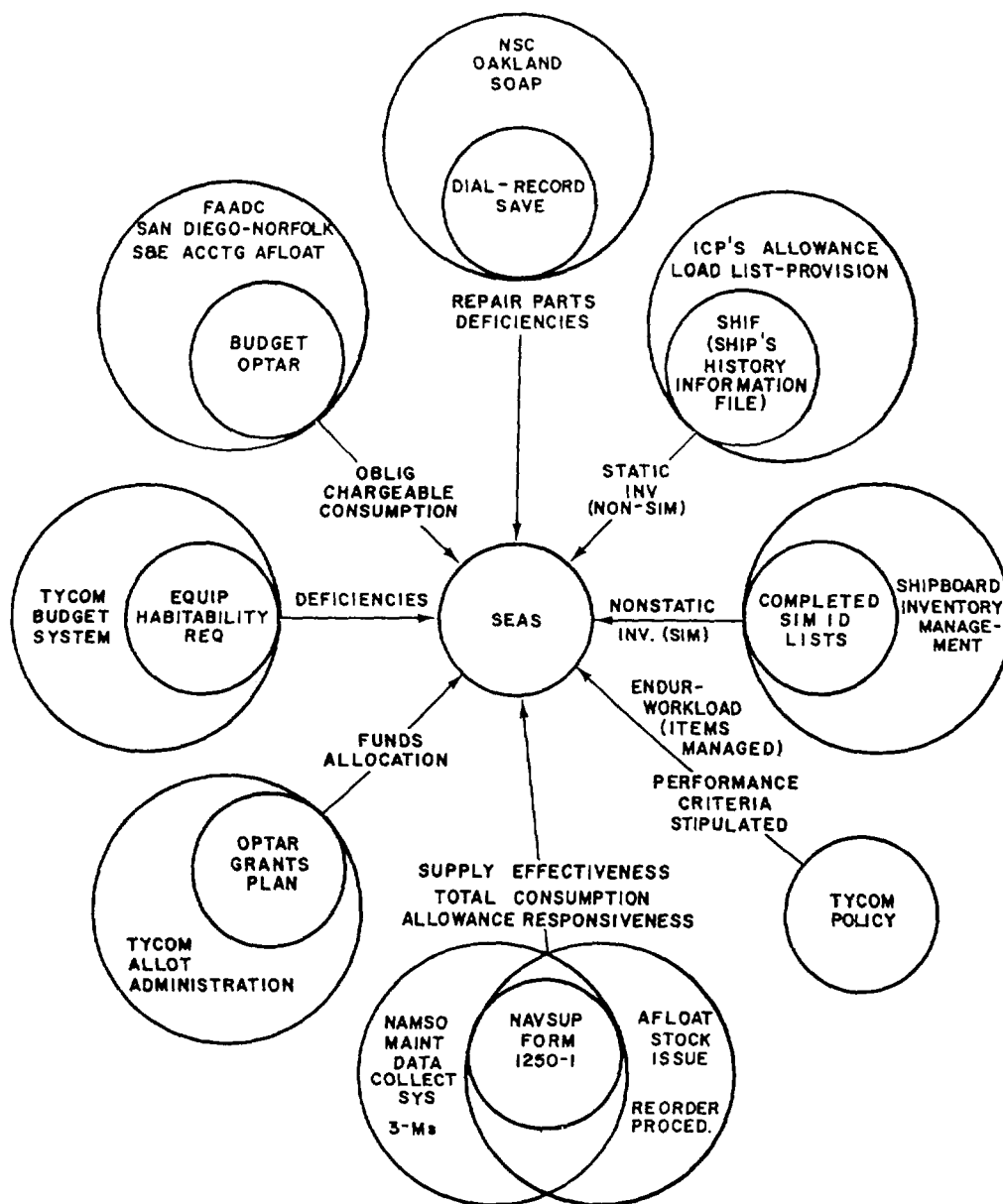


Figure 4-4.—SEAS management data.

Purpose of the SEAS System

The SEAS system is designed for the general purpose of providing a supply interface with the 3-M Systems and to do the following:

- Provide a means for measuring and evaluating supply readiness at various management and command levels
- Provide current and factual information concerning shipboard material consumption, inventories, and deficiencies for substantiating fleet budget requirements
- Provide complete visibility of all afloat supply and financial management information to permit comparisons of identically defined and recorded data elements among all classes of ships in all types of commands of both fleets
- Reduce and facilitate afloat efforts to achieve and maintain a satisfactory state of supply readiness

Unless otherwise directed by the cognizant TYCOM, the SEAS system procedural instructions provided in the NAVSUP P-485 are mandatory for all nonautomated end-use ships.

Ship's Role

The input documents submitted by ships to cognizant TYCOMs provide the principal source of information for the SEAS system. Since the benefits to be derived from the SEAS system will be directly proportional to the extent and validity of information provided, it is an important responsibility of senior Storekeepers to make sure input document transmittals are timely and the data submitted is accurate, complete, and legible.

Based on the input data provided, each ship periodically will receive from the TYCOM certain tabulated reports of summarized supply and financial information that will assist the supply officer and commanding officer to identify problem areas and to evaluate the effectiveness of the ship's inventory control and financial management procedures. Careful evaluation of these reports enables the supply officer to determine the causes of material excesses and deficiencies; to evaluate the adequacy of the COSAL; and to initiate timely remedial actions to achieve and maintain a satisfactory state of supply readiness.

Data Inputs

The SEAS system requires each nonautomated end-use ship to provide input to the cognizant TYCOM regarding material consumption by using the green copies from NAVSUP Forms 1250-1 and 1250-2. Another source of data input to the SEAS system is the Naval Supply Center, Oakland, master DIAL record that is described in the NAVSUP P-485.

Supply officers should make sure all data is submitted correctly into the SEAS program. You must submit all green copies to the 3-M coordinator before sending them to the TYCOM on the 15th and the last day of the month.

The types of transactions that you must send are all consumption and repair parts, including DTO and issues from stock of NSA, APA, DLA, AND DLR material. Specifically, all maintenance-related consumption documents citing _B, _R, or Y6 fund codes must be provided.

The green copies of consumption of maintenance-related consumables pertain to any consumable listed in section A, part III, of the COSAL that is considered by definition a repair part. This material meeting the following criteria may be considered maintenance-related consumables and fund code _R should be cited on the consumption document:

- Material consumed in the performance of a maintenance action on a ship's equipment or a discrete ship's system, exclusive of cleanup or setup. Such material includes welding rods, acetylene, oxygen, bar stock, and solder.
- Material that remains an integral part of the equipment or system when it is placed back in operation.

Non-SEAS Transactions

Materials that are used up by the operation of the equipment or system are not maintenance-related consumables. Some of these materials and items can include fuel, lube oil, chemicals, light bulbs, material required for stock, initial outfitting requisitions, and dry cell batteries.

Source Documents

The NAVSUP Forms 1250-1 and 1250-2 are the basic source documents for the SEAS program

data input. The data on these forms that is collected by the automated data processing (ADP) system must be filled in by shipboard personnel before transmitting the SEAS report to the TYCOM.

To make sure the green copies of all these forms have been properly processed since the previous transmittal to the cognizant TYCOM, you should do the following:

- At least 24 hours before the required submittal date you should, with the supply officer, review all green copies. This is to make sure the SEAS data entries are complete, accurate, and legible. Since the source code identifies the basis or means of material availability at the time an item is requested, and because it is significant to the TYCOM in evaluating the ship's supply readiness, you should make sure the proper source codes have been assigned to each document per the NAVSUP P-485. Upon completion of your and the supply officer's reviews, documents not required by the TYCOM should be discarded. For example, the green copies of nonequipment-related consumables should be discarded. In figure 4-5, SEAS data elements are distinguished by vertical lines, maintenance data system (MDS) data elements are distinguished by horizontal lines, and data elements common to both the MDS and the SEAS system are distinguished by crossed diagonal lines.

- Immediately upon completion of the above action, all maintenance-related documents will be batched and counted. After the count has been recorded, these documents will be forwarded to the 3-M coordinator for review. This is to make sure all required MDS data entries are complete, accurate, and legible. The 3-M coordinator will complete his or her review and return all documents to you within 24 hours.

Upon receiving all the completed green copies of NAVSUP Forms 1250-1 and 1250-2 from the 3-M coordinator, you should submit them to the TYCOM by mail. This should be done within 1 workday after the 15th and last day of the month. It is important that the consumption data for the last period of the month be received by the TYCOM in sufficient time to be included in the TYCOM's next monthly SEAS report. See figure 4-6 for an example of this report. The completed documents will be segregated by fund category. These documents are accompanied by a letter of transmittal prepared in the format expressed in figure 4-7. Finally, the report is mailed to the TYCOM.

BUDGET/OPTAR REPORT

The Budget/OPTAR Report (BOR), NAVCOMPT Form 2157, serves a dual purpose. Sections A and B report OPTAR data to both the

| | | | | | | | | |
|------------------------|-----------|--------|-------|------------|--------|----------------|------------|-----------|
| 1 REQ DATE | 2 DEPT NO | 3 URGY | 4 RDD | 5 LOCATION | 6 | 7 ISSUE DATE | A REQN QTY | 8 REQN NO |
| 8 NOUN NAME OR REF SYM | | | | | 9 FPR | 10 APL/AEL/CID | 11 INV QTY | 12 |
| 13 JOB CONTROL NUMBER | | | | | 14 | 15 | 16 | 17 |
| 18 | | | | | 19 | 20 | 21 | 22 |
| 23 | | | | | 24 | 25 | 26 | 27 |
| 28 | | | | | 29 | 30 | 31 | 32 |
| 33 | | | | | 34 | 35 | 36 | 37 |
| 38 | | | | | 39 | 40 | 41 | 42 |
| 43 | | | | | 44 | 45 | 46 | 47 |
| 48 | | | | | 49 | 50 | 51 | 52 |
| 53 | | | | | 54 | 55 | 56 | 57 |
| 58 | | | | | 59 | 60 | 61 | 62 |
| 63 | | | | | 64 | 65 | 66 | 67 |
| 68 | | | | | 69 | 70 | 71 | 72 |
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| 78 | | | | | 79 | 80 | 81 | 82 |
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| 428 | | | | | 429 | 430 | 431 | 432 |
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| 598 | | | | | 599 | 600 | 601 | 602 |
| 603 | | | | | 604 | 605 | 606 | 607 |
| 608 | | | | | 609 | 610 | 611 | 612 |
| 613 | | | | | 614 | 615 | 616 | 617 |
| 618 | | | | | 619 | 620 | 621 | 622 |
| 623 | | | | | 624 | 625 | 626 | 627 |
| 628 | | | | | 629 | 630 | 631 | 632 |
| 633 | | | | | 634 | 635 | 636 | 637 |
| 638 | | | | | 639 | 640 | 641 | 642 |
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| 668 | | | | | 669 | 670 | 671 | 672 |
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| 678 | | | | | 679 | 680 | 681 | 682 |
| 683 | | | | | 684 | 685 | 686 | 687 |
| 688 | | | | | 689 | 690 | 691 | 692 |
| 693 | | | | | 694 | 695 | 696 | 697 |
| 698 | | | | | 699 | 700 | 701 | 702 |
| 703 | | | | | 704 | 705 | 706 | 707 |
| 708 | | | | | 709 | 710 | 711 | 712 |
| 713 | | | | | 714 | 715 | 716 | 717 |
| 718 | | | | | 719 | 720 | 721 | 722 |
| 723 | | | | | 724 | 725 | 726 | 727 |
| 728 | | | | | 729 | 730 | 731 | 732 |
| 733 | | | | | 734 | 735 | 736 | 737 |
| 738 | | | | | 739 | 740 | 741 | 742 |
| 743 | | | | | 744 | 745 | 746 | 747 |
| 748 | | | | | 749 | 750 | 751 | 752 |
| 753 | | | | | 754 | 755 | 756 | 757 |
| 758 | | | | | 759 | 760 | 761 | 762 |
| 763 | | | | | 764 | 765 | 766 | 767 |
| 768 | | | | | 769 | 770 | 771 | 772 |
| 773 | | | | | 774 | 775 | 776 | 777 |
| 778 | | | | | 779 | 780 | 781 | 782 |
| 783 | | | | | 784 | 785 | 786 | 787 |
| 788 | | | | | 789 | 790 | 791 | 792 |
| 793 | | | | | 794 | 795 | 796 | 797 |
| 798 | | | | | 799 | 800 | 801 | 802 |
| 803 | | | | | 804 | 805 | 806 | 807 |
| 808 | | | | | 809 | 810 | 811 | 812 |
| 813 | | | | | 814 | 815 | 816 | 817 |
| 818 | | | | | 819 | 820 | 821 | 822 |
| 823 | | | | | 824 | 825 | 826 | 827 |
| 828 | | | | | 829 | 830 | 831 | 832 |
| 833 | | | | | 834 | 835 | 836 | 837 |
| 838 | | | | | 839 | 840 | 841 | 842 |
| 843 | | | | | 844 | 845 | 846 | 847 |
| 848 | | | | | 849 | 850 | 851 | 852 |
| 853 | | | | | 854 | 855 | 856 | 857 |
| 858 | | | | | 859 | 860 | 861 | 862 |
| 863 | | | | | 864 | 865 | 866 | 867 |
| 868 | | | | | 869 | 870 | 871 | 872 |
| 873 | | | | | 874 | 875 | 876 | 877 |
| 878 | | | | | 879 | 880 | 881 | 882 |
| 883 | | | | | 884 | 885 | 886 | 887 |
| 888 | | | | | 889 | 890 | 891 | 892 |
| 893 | | | | | 894 | 895 | 896 | 897 |
| 898 | | | | | 899 | 900 | 901 | 902 |
| 903 | | | | | 904 | 905 | 906 | 907 |
| 908 | | | | | 909 | 910 | 911 | 912 |
| 913 | | | | | 914 | 915 | 916 | 917 |
| 918 | | | | | 919 | 920 | 921 | 922 |
| 923 | | | | | 924 | 925 | 926 | 927 |
| 928 | | | | | 929 | 930 | 931 | 932 |
| 933 | | | | | 934 | 935 | 936 | 937 |
| 938 | | | | | 939 | 940 | 941 | 942 |
| 943 | | | | | 944 | 945 | 946 | 947 |
| 948 | | | | | 949 | 950 | 951 | 952 |
| 953 | | | | | 954 | 955 | 956 | 957 |
| 958 | | | | | 959 | 960 | 961 | 962 |
| 963 | | | | | 964 | 965 | 966 | 967 |
| 968 | | | | | 969 | 970 | 971 | 972 |
| 973 | | | | | 974 | 975 | 976 | 977 |
| 978 | | | | | 979 | 980 | 981 | 982 |
| 983 | | | | | 984 | 985 | 986 | 987 |
| 988 | | | | | 989 | 990 | 991 | 992 |
| 993 | | | | | 994 | 995 | 996 | 997 |
| 998 | | | | | 999 | 1000 | 1001 | 1002 |
| 1003 | | | | | 1004 | 1005 | 1006 | 1007 |
| 1008 | | | | | 1009 | 1010 | 1011 | 1012 |
| 1013 | | | | | 1014 | 1015 | 1016 | 1017 |
| 1018 | | | | | 1019 | 1020 | 1021 | 1022 |
| 1023 | | | | | 1024 | 1025 | 1026 | 1027 |
| 1028 | | | | | 1029 | 1030 | 1031 | 1032 |
| 1033 | | | | | 1034 | 1035 | 1036 | 1037 |
| 1038 | | | | | 1039 | 1040 | 1041 | 1042 |
| 1043 | | | | | 1044 | 1045 | 1046 | 1047 |
| 1048 | | | | | 1049</ | | | |

| GROUP 1 | | | | | | | | | | | | | |
|---|---------|------------------|---------------------------|-----------------------------|------------|------------|------------|--------------|-------|-------|-------|----------|-------|
| UIC | NAME | TYPE HULL | | | | | | | | | | | |
| <u>EFFECTIVENESS REPORT</u> | | | | | | | | | | | | | |
| | | TOTAL DEMANDS | DEMANDS STOCK ITEMS | ISSUED AT TIME DEMAND | PCT NIS | PCT N/C | NET EFF | GROSS EFF | | | | | |
| PRESENT MONTH | SIM | 58 | 58 | 56 | 3% | | 97% | | | | | | |
| | NON-SIM | 399 | 255 | 221 | 13% | | 87% | | | | | | |
| | TOTAL | 457 | 313 | 277 | 12% | 32% | 88% | 61% | | | | | |
| 4-MONTH AVG | SIM | 42 | 42 | 41 | 3% | | 97% | | | | | | |
| | NON-SIM | 351 | 254 | 225 | 12% | | 88% | | | | | | |
| | TOTAL | 393 | 296 | 266 | 10% | 25% | 90% | 68% | | | | | |
| 12-MONTH AVG | SIM | 36 | 36 | 34 | 4% | | 96% | | | | | | |
| | NON-SIM | 283 | 190 | 162 | 15% | | 85% | | | | | | |
| | TOTAL | 319 | 226 | 196 | 13% | 29% | 87% | 62% | | | | | |
| <u>CONSUMPTION REPORT</u> ---REPAIR PARTS--- | | | | | | | | | | | | | |
| | | NSA | | APA | | DLR | | HULL | | OTHER | | USG ONLY | |
| | | RCNT | VALUE | RCNT | VALUE | RCNT | VALUE | RCNT | VALUE | RCNT | VALUE | RCNT | VALUE |
| PRESENT MONTH | 434 | 31674 | 3 | 1112 | 20 | 37761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BF/FY | 435 | 46302 | 0 | 0 | 25 | 34491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FYTD | 869 | 77976 | 3 | 1112 | 45 | 72252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Figure 4-6.—Sample SEAS effectiveness/consumption report.

From: Commanding Officer, USS JOHN PAUL JONES (DDG-32)
To: (Appropriate Type Commander)

Subj: Consumption Documents; transmittal of

Ref: (a) (Appropriate Type Commander Instruction)

Encl: (1) ____ NAVSUP Forms 1250-1/1250-2 for period ____

1. In accordance with reference (a), enclosure (1) is forwarded.

A. B. SEA
Lt, SC, USN

Figure 4-7.—SEAS letter of transmittal.

FROM (OPTAR HOLDER)
 TO FAADCLANT NORFOLK VA
 INFO COMNAVSURFLANT NORFOLK VA
 _____ (IUC)

UNCLAS //N07330//

SUBJ: BUDGET/OPTAR REPORT

1. NOV/V52685/602S/53825

A. OBLIGATION DATA:

| (21) | (22) | (23) | (24) |
|-------|-----------|----------|-----------|
| SE | 504.11 | .00 | 504.11 |
| SB | 3,000.00 | .00 | 3,000.00 |
| SR | 20,641.63 | 64.23 CR | 20,577.40 |
| S7 | 793.01 | .00 | 793.01 |
| S2 | 29,463.42 | 123.07 | 29,586.49 |
| S9 | 128.20 | 1.14 | 129.34 |
| SC | 11,582.00 | (10.89) | 11,571.11 |
| SK | 4,112.00 | .00 | 4,112.00 |
| TOTAL | 70,224.37 | 49.09 | 70,273.46 |

B. TRANSMITTAL DATA:

| TL NO | 007/4 | 008/4 | TOTAL |
|-------|----------|----------|-----------|
| AMT | 3,473.66 | 8,712.82 | 12,186.58 |

C. GRANTS FYTD: 104,112.00 (EMRM \$50,000.00 OTHER \$54,112.00)

D. SFOEDL PROCESSED: OCT

E. TYCOM INFO: CHARTER AND HIRE

| <u>PORT</u> | <u>DATES</u> | <u>SERVICE</u> | <u>COST</u> |
|--------------|--------------|----------------|--------------------|
| ISTANBUL, TK | 16-20 NOV | PILOTAGE | \$100.00 |
| ISTANBUL, TK | 16-20 NOV | TRASH REMOVAL | 112.00 |
| ISTANBUL, TK | 16-20 NOV | TUGS | 400.00 |
| | | | TOTAL NOV \$612.00 |

Figure 4-8.—Sample message BOR.

FAADC and to the TYCOM. The principal sources of data required in the preparation of the BOR are the balanced Requisition/OPTAR Log and the retained copies of the OPTAR document transmittal report.

Section A OPTAR Data

The data for section A of the BOR is taken from the Requisition/OPTAR Log. Assuming that your log is properly maintained, the preparation of this section of the report is simply a matter of transferring the balance figures, by fund code, from your log to the BOR.

Care should be taken to avoid transposing figures in the balances when preparing this section of the BOR.

Transmittal Letter Recap

The other data from section A of the report is used by the FAADC to substantiate the document transmittal reports it has received from your ship. For example, the FAADC finds a large discrepancy between the chargeable obligations reported in section A and those reported on the document transmittal reports received. By referring to section A of the BOR, the FMDC may find that a document transmittal sent by your ship has been received.

Using figure 4-8, you can see transmittal letters (TLs) 007/4 and 008/4 in section B were submitted to the FAADC during December for fiscal year 1993. In matching the BOR against the actual TLs received, the FAADC discovers that TL 008/4 has not been received. You would then be requested to resubmit a duplicate of the missing report by the FAADC.

To determine whether your total obligations reported on the TLs for the month agree with your Requisition/OPTAR Log, subtract the total of column 22 of the previous BOR from the total of column 22 of the current month's report. The difference should equal the total of the current TLs on the current report.

Items C and D are self-explanatory. By referring to these items, the FAADC can determine whether your OPTAR grant has been increased or decreased since the last report. The BOR also informs the FAADC whether differences reported in section A reflect the last differences listing sent to your ship for processing.

Section E TYCOM Data

Section E of the BOR provides information for the TYCOM regarding any funds expended for charter and hire. Figure 4-8 shows how to fill out section E for charter and hire expenses.

Balancing the Budget/OPTAR Report

The BOR is balanced by subtracting the total amount for column 24 from the OPTAR grant FYTD amount in caption C of the report. The result obtained should equal the Balance column total of the Requisition/OPTAR Log.

Prior Fiscal Year Budget/OPTAR Reports

Except for special circumstances cited in *Financial Management of Resources (Operating Forces)*, NAVSO P-3013, the BOR is submitted each month for the 12-month period of the current fiscal year and for 24 months thereafter. Figure 4-9 gives a frequency schedule for the submission of the BOR. The only time a report is required is to report submission of confirmed supply system cancellations and when listings are received from the financial centers.

The preparation of the BOR for prior fiscal years is the same as for the current fiscal year.

Message Reports

Except when the ship or unit is in the immediate vicinity of FAADC or during periods of message minimize, a message report of the BOR data will be submitted instead of the BOR. The message report will be submitted to the FAADC, with a copy to the TYCOM, by no later than the second day of the month following the end of the month being reported. Current and prior year OPTAR reports and any other related information prescribed by the TYCOM will be included, but each OPTAR and other specific categories of information will be reported in separate paragraphs of the message. When a message report is submitted, a confirming BOR will not be submitted. The message will be prepared in the format shown in figure 4-8, with the obligation data in columns 21, 22, 23, and 24 corresponding to similar column headings on the BOR.

| | |
|--|---|
| For the Current Fiscal Year OPTAR | <u>Monthly</u> (by the first work day of the month following the month being reported upon) |
| For the Last Fiscal Year OPTAR (prior year 1) | <p>(1) For the report months of October, November, December, January, February, and March:</p> <p><u>Monthly</u> (by the first work day of the month following the month being reported upon)</p> <p>(2) For the report months of April, May, June, July, August, and September:</p> <p><u>Only</u> for <u>months</u> in which there is a <u>change</u> in gross obligations*</p> |
| For the Fiscal Year Before the last OPTAR (prior year 2) | Only for months in which there is a change in gross obligations* |

*Note: There is a change in gross obligations when there has been a change in the Estimated Cost Chargeable portion of the Requisition/OPTAR Log (NAVCOMPT Form 2155) (and therefore also block 22 of the Budget/OPTAR Report).

Figure 4-9.—Decision chart showing when a Budget/OPTAR Report is required to be submitted.

SUMMARIES

The preparation of summaries is the method used to effect necessary adjustments between appropriations, subheads, operating budgets, and cost centers. There are two types of summaries in use by operating units and they are A and B summaries.

All summaries are prepared on the Summary of Material Receipts/Expenditures, NAVCOMPT Form 176. It must be received at the FAADC on or before the 5th of the month, following the month that the issues or transfers were made.

A Summary

The A summary is used to adjust funds between appropriations, subheads, or operating

budgets. The submission of an A summary results in the FAADC making a credit adjustment to the operating budget of the TYCOM of the unit making the issue and charging the TYCOM operating budgets of the ships receiving the material. While there are many transaction types that would result in the preparation of an A summary, the ones you will most likely encounter are the issue of chargeable-type ship's material to a ship, unit, another fleet, TYCOM, or to embarked aviation units.

Figure 4-10 illustrates an A summary prepared by USS *America* (CV-66), UIC V03366, charging the OPTAR of USS *Marion Francis* (LPA-249), UIC V01771, for issues made to them during the preceding month. While the credit entry indicates that USS *America* made the material issue, it will be the TYCOM's operating budget that actually receives the credit.

| SUMMARY OF MATERIAL RECEIPTS/EXPENDITURES <small>NAYCOMPT FORM 176 (Rev. 5-57)</small> | | | | | <small>EXC 7323-8</small> | |
|---|--------|-------|--|-------|---------------------------|----|
| TO: FLEET ACCOUNTING AND DISBURSING CENTER, ATLANTIC | | | | | | |
| FROM <div style="text-align: center;">USS AMERICA (CV-66)</div> <div style="text-align: center;">UIC: V03366</div> | | | MONTH/QUARTER ENDING <div style="text-align: center;">31 DEC 1993</div> | | | |
| REMARKS | | | <input checked="" type="checkbox"/> INTERSHIP TRANSFERS — <u> A </u> <small>SUMMARY</small> <input type="checkbox"/> TRANSFERS TO OTHER SUPPLY OFFICERS — <u> </u> <small>(Stores account)</small> <input type="checkbox"/> CHARGES TO ALLOTMENTS FOR MATERIAL ISSUED FROM — <u> </u> <small>(Stores account)</small> <div style="text-align: center;">— STORES BALANCE SHEET CAPTION:</div> <u> </u> <small>(Stores account)</small> <input type="checkbox"/> RATION RECORD BALANCE SHEET CAPTION — <u> </u> | | | |
| (A) | (B) | (C) | (D) | (E) | AMOUNT | |
| | | | <u>CHARGE</u> | | | |
| 1701806.601S | 53825 | 60951 | V01771 | MC | 150. | 00 |
| " | " | " | " | MC | 15. | 00 |
| | | | | TOTAL | 165. | 00 |
| | | | <u>CREDIT</u> | | | |
| 1701804.602E | 57012B | 60951 | V03366 | DC | 150. | 00 |
| " | " | " | " | DR | 15. | 00 |
| | | | | TOTAL | 165. | 00 |
| APPROVED: <div style="text-align: center;"> <i>R.S. Sears</i> R.S. SEARS CDR, SC, USN 31 DEC 1993 </div> | | | | | | |
| GRAND TOTAL | | | | | | |

Figure 4-10.—Summary of material receipts/expenditures for A summary.

B Summary

The B summary, figure 4-11, is prepared in the same way as the A summary. It serves as a means to provide *statistical* accounting adjustments (nonchargeable) between transferring and receiving UICs within the same appropriation accounting classification.

Your most frequent use for the B summary will be to report the issue of both chargeable-type and ship's material to ships of the same TYCOM that are in the same FYDP or budget activity. Figure 4-11 reports the transfer of four items from USS *Wichita* (AOR-1) to USS *Hull* (DD-945) and USS *Grey* (FF-1054), both assigned to Commander Naval Surface Force Pacific (COMNAVSURFPAC). The transfer of chargeable items between ships of the same TYCOM has no actual effect on the TYCOM's operating budget since the credit was made against funds in the same operating budget as the charge.

SHIP'S INTERNAL BUDGET

The establishment of a departmental or ship's budget provides a method for the most equitable distribution to the ship's departments of OPTAR funds granted to the ship. Although these reports are not required, they are established at the discretion of the TYCOM or commanding officer. The TYCOM's funding policy and the commanding officer's prior experience will be factors that will influence which of the reports described in this section will be used, if any.

OPTAR BY MAJOR BUDGET CATEGORY REPORT

Some ships receive their OPTAR from the grantor with separate authorizations by major categories; for example, repair parts, equipage, and all others, including consumables. When funds are received with such targeted restrictions placed upon them, the ship's OPTAR by major budget category report is a handy and useful method of determining and reporting the status of these separate categories of funds. This report is a prerogative of the ship's commanding officer, should he or she desire it. The use of this report is not recommended except in those cases where the TYCOM issues the ship an OPTAR with separate authorization or restrictions by material category. When the report is used, the supply officer will be responsible for the maintenance of the records and preparation of the report.

DEPARTMENTAL BUDGET REPORT

When the ship's departmental budget report is used, it is prepared by the ship's supply department to provide information on the use and status of the ship's OPTAR by individual ship department and for the ship as a whole. The report shows for each of the ship's individual departments the dollar amount of all stock issues and DTO requisitions made in the current period, the total amount of OPTAR usage (both issues from stock and DTO requisitions) made in the current fiscal year, and the unused amount of the allocated OPTAR funds presently available for requisitioning storeroom stock. The ship's departmental budget report described in this paragraph is not required by the FLTCOM or the official fleet accounting system. However, the use of either this report or a modification thereof is recommended. When it is desired to budget for consumables only at the departmental level, this report may be modified accordingly.

Since differences calculated by the FAADC are reported to OPTAR holders in summary amounts and only line item transactions with substantial difference amounts are shown, the differences cannot be determined by individual ship departments. In addition to providing for the allocation of a portion of the ship's OPTAR to each of the ship's departments, this report provides for the allocation of a portion of the OPTAR grant on a shipwide basis to cover the differences received. Figure 4-12 shows the recommended format for preparation of the ship's departmental budget report.

When the ship's departmental budget report is used, it should be prepared on the 15th and the last day of the month—concurrent with the preparation of the current fiscal year's OPTAR document transmittal report. It should be prepared for the commanding officer with a copy for each of the ship's departments.

Repair Parts Budget

The departmental budget usually requires two reports. One of these is the departmental budget for repair parts. The repair parts budget is usually made out for only four departments. You could have more than four departments, it just depends on what kind of ship you are stationed aboard. The bigger the ship, the more the departments will need repair part money. The usual four departments are commanding officer, operations, deck, and engineering. The supply department

| SHIP: USS A.B. ZEE (CG 4) | | QUARTER: FIRST | | FY 94 | | PERIOD: 1-10 DEC 1993 | |
|---------------------------|--------------|----------------|---------------------------|-----------------|------------------|-------------------------------|--------------------------|
| (ABOVE THRESHOLD) | | | | | | | |
| DEPARTMENT | BUDGET GRANT | BALANCE B/F | STRM ISSUES | STOCK & DTO REQ | SFOEDL CUM. DIFF | CUMULATIVE TOTAL EXPENDITURES | BALANCE C/F |
| CO | 5,000.00 | 5,000.00 | -0- | 300.00 | 50.00 | 350.00 | 4,650.00 |
| XO | 2,000.00 | 2,000.00 | 100.00 | 100.00 | -0- | 200.00 | 1,800.00 |
| OPS | 10,000.00 | 10,000.00 | 1,200.00 | 800.00 | 100.00 | 2,000.00 | 7,900.00 |
| WEPS | 30,000.00 | 30,000.00 | 500.00 | 1,500.00 | 50.00 | 2,050.00 | 27,950.00 |
| ENG | 40,000.00 | 40,000.00 | 1,300.00 | 1,700.00 | 300.00 | 3,300.00 | 36,700.00 |
| COMM | 3,000.00 | 3,000.00 | -0- | 500.00 | -0- | 500.00 | 2,500.00 |
| MED/DENTAL | 3,000.00 | 3,000.00 | 200.00 | -0- | -0- | 200.00 | 2,800.00 |
| SUPPLY | 7,000.00 | 7,000.00 | 500.00 | 1,500.00 | -0- | 2,000.00 | 5,000.00 |
| CHARTER & HIRE | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| STAFF | | | | | | | |
| SUBTOTAL | \$100,000.00 | 100,000.00 | 3,800.00 | 6,400.00 | 500.00 | 10,700.00 | 89,300.00 |
| | | | CREDIT ISSUES TO STK FUND | (+) | BELOW THRESHOLD | | |
| STOCK FUND | 25,000.00 | 25,000.00 | -3,800.00 CR | 3,000.00 | 25.00 | -775.00 CR | 25,775.00 |
| TOTAL TYCOM GRANT | \$125,000.00 | 125,000.00 | | 9,400.00 | 525.00 | 9,925.00 | OPTAR BALANCE 115,075.00 |

| OPTAR REPORT EXPENDITURES | | | | | | |
|---------------------------|-----------|-------------|---------------|--------|-----------------|--------------|
| | FUND CODE | BALANCE B/F | AMT OBLIGATED | SFOEDL | CUM TOTAL OBLIG | OPTAR BAL TO |
| | SE | -0- | 400.00 | 25.00 | 425.00 | |
| TYCOM | SR | -0- | 6,000.00 | 200.00 | 6,200.00 | 115,075.00 |
| BUDGET GRANT | OTHERS | -0- | 3,000.00 | 300.00 | 3,300.00 | |
| TOTAL | | -0- | 9,400.00 | 525.00 | 9,925.00 | |

Figure 4-12.—Ship's departmental budget report.

Custody Code

Explanation

S

Controlled equipage—custody signature required

Controlled equipage—custody signature not required

O

(Operations/Navigation Department)

U

(Supply Department)

M

(Medical/Dental Department)

W

(Weapons Department)

L

(Multiple Departments)

E

(Noncontrolled equipage)

Figure 4-13.—Equipage custody codes.

does not get any repair part money. The money supply gets is from issues of stock to these departments. This money is used by supply to order stock that has been depleted.

Other Budget

The second departmental budget report is for other and equipage grants. This report is made out at the same time that the repair parts report. This budget money is divided up between every department on the ship. In addition to the usual departments you also could have some additional headings such as vehicle rental, charter and hire, habitability, damage control, and services. If your ship issues consumables, you will have another heading for stock. Only those ships in the fleet having enough storage room make consumable issues.

CONTROLLED EQUIPAGE

The term *equipage* refers to those noninstalled and relatively durable items that are located in operating spaces or other designated areas to support recurring operational, maintenance, or administrative functions, or to provide for the health, comfort, or safety of the crew. Equipage does not only include installed mechanical, electrical, ordnance, or electronic equipment. Equipage items generally are identifiable to end-use application aboard ships to the extent that an allowed quantity of the item can be determined on an individual ship basis. The equipage items will have an allowance equipage list (AEL) number assigned.

The definition of controlled equipage refers to those items of equipment that require special management control because the material is either essential for protection of life or relatively valuable and easily convertible to personal use. Controlled equipage generally is carried on board in allowance quantities only. This requires special inventory controls by the supply department. Items that are classified as such are listed in the NAVSUP P-485.

Designation of Controlled Equipage

The controlled equipage item list (CEIL) is an item listing that the FLTCOMs developed jointly for special inventory control. The items selected to be managed as controlled equipage are categorized and listed as either signature or non-signature required items in the NAVSUP P-485.

If the commanding officer or TYCOM does not consider the CEIL in the NAVSUP P-485 to be sufficiently inclusive, he or she may designate as controlled equipage additional equipage items that he or she deems necessary to be so controlled. Also he or she may designate as signature required any of the nonsignature required items listed in the NAVSUP P-485 when he or she considers such additional control to be necessary. Items designated by the commanding officer are identified in a list prepared by the supply officer and approved by the commanding officer. The original of the list is retained by the supply officer and a copy is provided to each department head. When items are designated by the TYCOM, the supply officer retains a copy of the TYCOM's directive and provides a copy to each department head.

Custody Codes

Each equipage item listed in the AELs and part III, section B, of the COSAL issued since June 1973 is assigned a single alpha code that indicates whether the item is controlled or noncontrolled equipage. If controlled equipage, the code also indicates whether or not custody signature is required and the department(s) normally assigned custodial responsibility. See figure 4-13 for a list of custody codes.

When distributed by the SPCC, COSALs having equipage items that are custody coded will be accompanied with partially prepared Controlled Equipage Custody Records, NAVSUP Forms 306, for each item that has a custody code. The NAVSUP Forms 306 are provided for use as custody records, after other required data such as department, card number, additional description, and serial numbers are entered.

Custody Record

The controlled equipage custody record is the prescribed form for use as a custody record and inventory control document for controlled equipage in nonautomated ships. When items are designated as controlled equipage by the commanding officer or TYCOM, the notation CO DESIGNATED ITEM or TYCOM DESIGNATED ITEM, as appropriate, will be entered on the top or bottom margin of the NAVSUP Form 306.

PREPARATION OF NAVSUP FORM 306.—

Unless NAVSUP Forms 306 are provided with the COSAL, these forms are prepared (using a typewriter or pen) in an original and one copy for each item in the custody of each department head. The original of each custody record, as well as each duplicate for controlled equipage in the custody of the supply department, is retained by the supply officer. All other duplicate records are given to the cognizant department head.

The NAVSUP Form 306, properly prepared and with representative entries, is shown in figure 4-14. The following guidelines should be followed in preparing the NAVSUP Form 306:

- Custody records are numbered consecutively for each department.

- The responsible department is identified on each custody record. When quantities of the same item, such as typewriters or gas masks, are prorated to two or more departments, prepare separate records for each department showing the numerical allowance for which each department is responsible. For example, the following three departments may have these allowances: operations, 45 of 144; deck, 65 of 144; supply, 34 of 144.

- The NSN or NICN is shown when it can be determined and, when applicable, the special material identification code (SMIC) is shown. Also show the cognizance symbol and appropriate material control code for mandatory turn-in repairable. When the NSN or NICN cannot be determined, enter the manufacturers' code and part number, catalog number, or other identification.

- The current unit of issue and unit price is entered.

- The allowance authority must also be shown.

The complete description of the item must be shown including serial numbers when required. The originals of the NAVSUP Form 306 are maintained in any space that the supply officer considers to be convenient and, when not in use, are kept in a locked file.

POSTING.— Receipts and expenditures should be entered promptly. Each entry must show the date of the transaction, receipt or expenditure document number, activity received from or expended to, the quantity received or expended, and the balance. When a signature is required, each new balance must be attested by the signature of the responsible head of department.

Inventory

All controlled equipage items must be inventoried annually during the 15 February to 15 March time period and at other specific times:

- When ship is commissioned, inactivated, or reactivated
- Upon relief of department head for equipage in his or her department
- Before the change of command at the discretion of new commanding officer

Annual inventories must be completed by 15 March so that postinventory action can be accomplished in time to be reflected on the equipage control/redistribution source document. This may be required to be submitted as an addendum to the TYCOM's copy of the BOR for March as per the NAVSUP P-485.

When a shipwide or departmental inventory of all controlled equipage has been taken during the 6-month period before 15 February, the annual inventory requirements for the current year are considered satisfied. When a departmental inventory is taken upon the change of department heads, the relieving and relieved department heads take the inventory jointly. It must be completed before the detachment of the relieved department head.

PREPARATION OF INVENTORY.—

Before a physical inventory of controlled equipage, you must have your personnel process all receipts and expenditure documents and post them to the applicable NAVSUP Forms 306. (See

fig. 4-15.) The originals of NAVSUP Forms 306 applicable to items for which serial numbers are required are reviewed to find out whether or not serial numbers have been recorded. Any original custody records that do not list required serial numbers are annotated to indicate that serial numbers must be determined during the prospective inventory. The custodial department heads are advised to make the same notation, if necessary, on their duplicate records. At least 1 month before 15 February, either you or the supply officer should prepare an official notice advising all department heads of procedural details to be followed in conducting the annual inventory.

IMPLEMENTATION OF THE INVENTORY.— Each department head is responsible for conducting the inventory of items in his or her custody. A file of duplicate NAVSUP Forms 306 is used to conduct and record physical inventory of these controlled equipage items. Each item must be sighted and inspected for serviceability by the person conducting the inventory. Any differences between serial numbers and amount of equipment recorded on the custody cards must be investigated and reconciled. The date of the inventory, the quantity inventoried, and the signature of the person conducting the inventory must be entered by pen in the inventory record of the department head's duplicate custody record.

As the inventory progresses, or at the finish, the inventory entries recorded on the department head's records should be transcribed to the originals maintained by the supply officer. When the inventory quantity of any item differs from the originals, a recount or investigative research is required as per the NAVSUP P-485.

Upon completion of the inventory, each department head will submit a letter to the commanding officer, with a copy to the supply officer. When an inventory is held upon the change of a department head, both the relieving and relieved department heads must sign the letter.

DEFICIENCIES AND EXCESSES.— To obtain more effective management of controlled equipage assets, some TYCOMs maintain a computerized program that is designed to accomplish the following functions:

- Afford ready visibility of existing controlled equipage deficiencies and excesses

- Match the reported deficiencies of one ship with the reported excesses of another
- Facilitate the redistribution of reported excesses
- Point up deficiencies of urgently required items that no excesses are available for redistribution

Input to this program, if maintained, is provided by deficiency/excess reports that are required to be submitted by the individual ship of the TYCOM as per the reporting procedures and format prescribed in the NAVSUP P-485.

Presentation Silver

Title 10 U.S. Code, section 7221, authorizes the Secretary of the Navy to accept and care for gifts of silver and other valuable articles. These gifts or articles can be presented to a U.S. Navy ship by states, cities, organizations, individuals, or other sources. This presentation process serves as the basic authority to expend operational funds to care for these gifts. Presentation silver can consist of a single item or a group of items. Other valuable articles can consist of paintings, portraits, original historical documents, engraved clocks, and other items that the commanding officer considers to warrant continuing accountability. The historical value and material worth of such items require the maintenance of detailed, current, and accurate inventory records for all items of presentation silver and other valuable gifts.

RECORDS.— A controlled equipage custody record prepared in an original and one copy will be maintained for each presentation silver or other valuable gift. If all items included in a presentation cannot be listed and properly identified on one card, you will have to use a custody card for each piece. Each custody card will include the following information:

- Custody department
- Card number (consecutively assigned if more than one on card)
- A complete description of item(s)
- Name of donor

Figure 4-15.—Receipt procedures for controlled equipage requiring custody signature.

- Name of ship to which originally presented
- Quantity of item
- Condition of item
- Date of receipt
- Receipt document number
- A photograph of each piece for presentation silver
- Year that silver was appraised and the value

PHYSICAL INVENTORY.— Physical inventories of presentation silver and other valuable gifts are required to make sure all items are actually on hand and in good condition. Presentation silver will be inventoried under the same time frame and conditions as controlled equipment. Other valuable gifts will be inventoried under the following conditions:

- Upon relief of custodian
- Change of command
- Upon inactivation of the ship

REPORTS OF INVENTORY.— On the completion of an inventory of presentation silver and of other gifts, the supply officer must submit various reports. For a presentation silver inventory, he or she must send a report to the Naval Supply Systems Command (NAVSUP) as per the following schedule:

1. An annual report is required for all sets appraised at \$90,000 or more.
2. A biennial report is required on all other sets on each odd year.

The report should be submitted by letter no later than 20 March. See figure 4-16 for the typical letter format. Reports that the supply officer must send on other valuable gifts are sent to the commanding officer and to the Curator for the Navy.

Commanding Officer.— Upon completion of an inventory of gifts, the custodian will report to the commanding officer that the inventory has been completed and send an itemization of any

missing or damaged items. For inventories incident to change of command or inactivation of the ship, the letter report to the Curator for the Navy will suffice as the inventory report to the commanding officer. When the custodian is being relieved, both individuals will sign a letter report to the commanding officer. The custodian is also responsible for informing the supply officer of any items reported damaged or missing.

Curator for the Navy.— Upon each change of command and upon inactivation of the ship, an itemized inventory report of gifts will be submitted by letter to the Curator for the Navy as soon as practical after completion of the inventory. The report will include the following information:

- Description and quantity of each item
- Name of donor
- Accession number assigned by the Curator for the Navy
- Identification and explanation of any damaged items
- Copy of a completed survey for any item that is determined to be missing or destroyed

DAMAGE.— If a presentation item or other valuable gift should become damaged, it will be repaired if possible, even though the cost to do so may not be considered economical. The cost of these repairs is chargeable to the ship's OPTAR. If an item is damaged to such an extent that it cannot possibly be repaired, it will be surveyed as per the NAVSUP P-485.

MISSING OR DESTROYED ITEMS.— Presentation silver items and other valuable gifts that have been lost, stolen, or destroyed must be expended by the means of a survey. The survey action should be initiated as soon as the loss or damage is discovered. A detailed description of the circumstances relative to the loss or damage will be included in the survey or with enclosures. If an item is suspected of being stolen, the loss should be reported, in letter format, to the Naval Investigative Service Headquarters (NISH), Washington, DC.

When an item of presentation silver is determined to be missing or destroyed, a letter report should be promptly submitted to NAVSUP

| | | |
|---|-------------------------------|--|
| Date _____ | | |
| USS _____ PRESENTATION SILVER INVENTORY | | |
| Data elements are as follows: Nomenclature, including dimensions; | | |
| a. Inscription; b. Name of donor; c. Name of ship (original donee); d. Condition (Good or Poor must be circled specific information highly desirable (e.g., bent, broken, scratched, certain part missing)); and e. Manufacturer. | | |
| Certification: I hereby certify that the following inventory is accurate to the best of my knowledge. I further certify that any change(s) from the prior year inventory is (are) properly documented and supported in accordance with NAVSUP P485, Afloat Supply Procedures. | | |
| _____ (Responsible Officer) | _____ (Assigned Custodian) | _____ Type Name, Rank/ (Rate and Sign) |
| ITEM NO. | QTY U/I | ITEM |
| | | <u>CUSTODY CARD NO.</u> |
| Nomenclature <div style="margin-left: 150px;"> a. Inscription b. Name of donor c. Name of ship originally donated to d. Good or Poor e. Manufacturer </div> | | |
| Other: Attach Report of Survey (DD Form 200) when applicable (see par. 6117). | | |

Figure 4-16.—NAVSUP Report 4001-1.

briefly stating the known facts surrounding the loss or destruction. The letter report should contain, as a minimum, the following information:

- Brief item description
- Quantity of item(s) lost or destroyed
- Name of designated custodian
- Telephone number, if available
- Statement regarding the feasibility of replacement in the event the item is not recovered

After a letter report has been sent, a survey, DD Form 200, is required in all cases where loss of presentation silver is involved. When a missing or destroyed item of presentation silver is surveyed, the original and one copy of the survey will be forwarded immediately in a letter of transmittal to NAVSUP for approval. When a missing presentation silver item that has been reported to NISH results in the issuance of a report of findings, NAVSUP should be advised so that a copy may be requested as required. Since loss of presentation silver can be an embarrassment to the Secretary of the Navy, action will be taken to replace the item with a duplicate. All correspondence concerning the replacement of the missing presentation silver will be provided to NAVSUP.

When a missing or destroyed gift item other than presentation silver is surveyed, a copy of the completed survey will be forwarded immediately in a letter of transmittal to the Curator for the Navy. If a loss or damage of gift items is found during an inventory or change of command or inactivation of a

ship, a copy of the completed survey form will be included in the inventory report as discussed earlier. When a missing gift item has been reported to the NISH results in the issuance of a report of findings, the Curator for the Navy should be advised so that he or she can get a copy if desired.